

SECOND REGULAR SESSION

# SENATE BILL NO. 1073

94TH GENERAL ASSEMBLY

INTRODUCED BY SENATOR DEMPSEY.

Read 1st time February 4, 2008, and ordered printed.

TERRY L. SPIELER, Secretary.

4898S.011

## AN ACT

To amend chapter 144, RSMo, by adding thereto one new section relating to a sales and use tax exemption for the sale of certain defense articles sold to foreign governments.

*Be it enacted by the General Assembly of the State of Missouri, as follows:*

Section A. Chapter 144, RSMo, is amended by adding thereto one new section, to be known as section 144.059, to read as follows:

**144.059. In addition to the exemptions granted under this chapter, there shall also be specifically exempted from state and local sales and use taxes defined, levied, or calculated under section 32.085, RSMo, sections 144.010 to 144.525, sections 144.600 to 144.761, or section 238.235, RSMo, all tangible personal property included on the United States munitions list, as provided in 22 CFR 121.1, sold to or purchased by any foreign government or agency or instrumentality of such foreign government which is used for a governmental purpose.**